

EXHIBIT 11



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FOUNDED 1868

January 18, 2007

By Email

J. Gregory Taylor
Diamond McCarthy Taylor Finley & Lee, LLP
Renaissance Tower
1201 Elm Street, 34th Floor
Dallas, Texas 75270

Re: Agreement regarding FHL, DHL and PCFL 30(b)(6) depositions

Dear Greg:

I write this letter to confirm the agreement we have reached regarding the schedule for the upcoming 30(b)(6) depositions of your clients, the Liquidators of Food Holdings, Dairy Holdings, and Parmalat Capital Finance Limited. We have agreed to hold these depositions on March 1 and 2, which is the week before the scheduled close of fact discovery. In return, you have agreed that the close of fact discovery will not serve as a bar to any discovery requests (including, in the event the 30(b)(6) witness is unable to answer questions at his deposition, future depositions of individuals identified by the 30(b)(6) witness as potential persons with knowledge) related to issues that arise during the 30(b)(6) depositions.

Thank you for your cooperation on this matter.

Kind regards,

A handwritten signature in black ink, appearing to read "B. D. Vann".

Brian D. Vann

cc: Michele Carino (via email)
Michael Oberman (via email)
David Wiltenburg (via email)
P. David Richardson (via email)